

UNITED STATES DISTRICT COURT
District of Minnesota

Commodity Futures Trading Commission,

JUDGMENT IN A CIVIL CASE

V.

Case Number: 02-1783 MJD/AJB

Sovereign Resource Management, Inc., Ken Mitra,
Virgil E. Smith, individually and d/b/a Maximus
Capital Consultants; and Anthony J. Heppner,
individually and d/b/a J. T. Investments,

Jury Verdict. This action came before the Court for a trial by jury. The issues have been tried and the jury has rendered its verdict.

Decision by Court. This action came to trial or hearing before the Court. The issues have been tried or heard and a decision has been rendered.

IT IS ORDERED AND ADJUDGED THAT:

Judgment shall be hereby entered in favor of Plaintiff Commission and against Defendant Anthony J. Heppner.

Within thirty (30) days of the date of this Order, defendant Heppner shall jointly and severally pay restitution in the amount of \$228,028 ("Restitution Amount"). In addition, Heppner shall pay pre-judgment interest thereon from July 18, 2002 to the date of this Order calculated at the underpayment rate established by the Internal Revenue Service, pursuant to 26USC6621(a)(2). Heppner shall also pay post-judgment interest at the Treasury Bill rate prevailing on the date of this Order is entered, pursuant to 28USC1961(a), from the date this order is entered until the date full payment of restitution is made.

Within thirty (30) days of the date of this Order, Heppner shall pay a civil penalty of \$156,225 to the Commission sent to Dennese Posey, or her successor, Division of Enforcement, Commodity Futures Trading Commission.

December 12, 2005

RICHARD D. SLETTEN, CLERK

Date

s/Rena L. Riemer

(By)

Rena Lexvold Riemer, Deputy Clerk